

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

| Document Number | Document Title |
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State of Wisconsin
Department of Revenue

Pass-Through Entity Withholding

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

Quarterly Payments

A pass-through entity is required to make quarterly withholding tax payments on a nonresident member's share of income attributable to Wisconsin. The pass-through entity must make quarterly payments of withholding tax on or before the **15th day of the 3rd, 6th, 9th, and 12th month** of the taxable year.

You must make your payments electronically. See [My Tax Account](#) for more information.

Pass-Through Entities Use Form PW-1

Pass-through entities must also file Form PW-1 annually to report estimated withholding tax paid and pay any additional withholding tax due on behalf of their nonresident shareholders, partners, members, or beneficiaries.

You must file Form PW-1 electronically. You can file Form PW-1 through the [Federal/State E-File Program](#), which uses approved third-party vendor software. If you choose not to use this program, you may use the department's free e-file program, My Tax Account.

NOTE: To file Form PW-1, you will need to view or print the Form PW-1 [Instructions](#).

My Tax Account

My Tax Account is offered at no cost and is available 24 hours a day, seven days a week. To use My Tax Account, click the link for "My Tax Account" on the right. If you are reporting the withholding for more than 200 nonresidents, it is recommended you use the Federal/State E-Filing Program.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 12, 2019: Section 71.775, Wis. Stats., and secs. Tax 1.12 and 2.04, Wis. Adm. Code.

Laws enacted and in effect after December 12, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 12, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

WISCONSIN DEPARTMENT OF REVENUE

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100177

December 12, 2019

Form PW-1 E-File Here:

2019 Returns:

- [My Tax Account](#)
- [Instructions](#)

2018 Returns:

- [My Tax Account](#)
- [Instructions](#)

2017 Returns:

- [My Tax Account](#)
- [Instructions](#)

2016 Returns:

- [My Tax Account](#)
- [Instructions](#)

2015 Returns:

- [My Tax Account](#)
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2014 Returns:

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